

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC' NEW DELHI**

BEFORE SHRI N.S.SAINI, ACCOUNTANT MEMBER

**ITA No.-6037/Del/2018
(Assessment Year: 2013-14)**

PREM LATA W/o. Baldev Raj, H. No. 6, Aggarsen Colony, Assandh Road, Panipat PAN : AFLPL0826K	vs	ITO Ward-3 Panipat
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Assessee by	Shri J.B.Sharma, Adv.
Revenue by	Shri S.L.Anuragi, Sr. DR

Date of Hearing	01.04.2019
Date of Pronouncement	01.04.2019

ORDER

PER N.S.SAINI, ACCOUNTANT MEMBER :

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals), Karnal dated 10.07.2018 for assessment year 2013-14.

2. Ld. AR of the Assessee submitted that appeal of the assessee was fixed for hearing on 19.04.2018 and 04.07.2018. The CIT(A) dismissed the appeal of the assessee on the ground that the assessee failed to put in appearance on the dates of hearing by him. He submitted that the assessee had not received the notice of hearing sent by the CIT(A) and therefore was unable to appear before him on the dates of hearing fixed by the CIT(A).

Hence, he submitted that the order of the CIT(A) should be set aside and the matter be remanded back to the file of the CIT(A) for adjudicating the appeal of the assessee on merits.

3. The Departmental Representative had no objection to the above submission made by the AR of the assessee.

4. In the above facts and circumstances of the case, I am of the considered view that the CIT(A) has stated in his order that notice of hearing was sent to the assessee on 04.04.2018 and 26.06.2018. The CIT(A) has not stated in the order whether these notices were served on the assessee. In absence of the same, in my considered opinion, the CIT(A) was not justified in dismissing the appeal of the assessee for non-appearance by the assessee on the date of hearings fixed by him. Therefore, I set aside the order of the CIT(A) restored the appeal back to his file for adjudicating afresh after allowing reasonable and proper opportunity of the hearing to the assessee.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the court at the close of hearing in the presence of the parties on 1st April, 2019.

Sd/-

**(N.S.SAINI)
ACCOUNTANT MEMBER**

Dated: 01.04.2019

BR

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT, NEW DELHI

Date of dictation	01.04.2019
Date on which the typed draft is placed before the dictating Member	01.04.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head	

Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	